

Appl. No. 10/810,740  
Examiner: LEE, Calvin, Art Unit 2825  
In response to the Office Action dated August 24, 2004

Date: November 19, 2004  
Attorney Docket No. 10111652

## AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph at page 7, line 17 with the following rewritten paragraph:

-- In FIG. 2h, the ~~exposing exposed~~ conducting layer 203, and the ~~exposing exposed~~ gate dielectric 202 are sequentially removed, and therefore a floating gate with ~~multiple tips 212~~ multiple tips 210 consists of the first conducting layer 203a and the second spacer 209a.